

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING DEBTORS' EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

Upon the eighty-first omnibus objection to claims, dated January 13, 2011 (the “Eighty-First Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, either exactly or in substance, all as more fully described in the Eighty-First Omnibus Objection to Claims; and due and proper notice of the Eighty-First Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Eighty-First Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Eighty-First Omnibus Objection to Claims.

management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Eighty-First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eighty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Eighty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Debtors have withdrawn without prejudice the Eighty-First Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that the Debtors have adjourned to March 31, 2011 (or as may be further adjourned by the Debtors) the Eighty-First Omnibus Objection to Claims with respect to the claims listed on Exhibit 3 annexed hereto; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Duplicative Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicative Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and is further

ORDERED that nothing in this Order or the disallowance and expungement of the Duplicative Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors' rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Eighty-First Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim is not appropriately duplicative of the corresponding Duplicative Claim, then the claims agent shall be authorized and directed to immediately reinstate such Duplicative Claim in these chapter 11 cases (the "Reinstated Claim"), and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
March 3, 2011

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

Exhibit 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ANTHRACITE RATED INVESTMENTS (JERSEY) LIMITED ATTN: APRIL CROWTHER 18-22 GRENVILLE STREET JERSEY, JE4 8PX UNITED KINGDOM	09/18/2009		19710	\$13,404,919.19*	ANTHRACITE RATED INVESTMENTS (JERSEY) LIMITED MIFA CORP J2, 22 GRENVILLE STREET ST HELIER JERSEY, JE4 8PX UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12709	\$13,404,919.19
2	BANK OF VALLETTA P.L.C. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036-7311	10/30/2009	08-13555 (JMP)	59004	\$12,279,681.00*	BANK OF VALLETTA P.L.C. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036-7311	10/30/2009	08-13555 (JMP)	58114	\$12,279,681.00*
3	BEHEERMIJ L. KAMP BV EAGLELAAN 49 LELYSTAD, 8241 AK NETHERLANDS	10/30/2009		57413	\$141,000.00	BEHEERMIJ L. KAMP BV EAGLELAAN 49 LELYSTAD, 8241 AK NETHERLANDS	10/30/2009	08-13555 (JMP)	57414	\$141,000.00
4	BEMO EUROPE 49 AVENUE IENA PARIS, 75116 FRANCE	10/30/2009	08-13555 (JMP)	57879	\$691,582.50	BEMO EUROPE 49 AVENUE IENA PARIS, 75116 FRANCE	10/29/2009	08-13555 (JMP)	56086	\$691,582.50
5	BHATTAL, JASJIT S. 64 CHUNG HOM KOK ROAD HONG KONG	09/22/2009	08-13555 (JMP)	28293	\$10,950.00	BHATTAL, JASJIT S. 64 CHUNG HOM KOK ROAD HONG KONG, CHINA	09/21/2009	08-13555 (JMP)	24332	\$10,950.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
6	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67173	\$849,418.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67203	\$849,418.00
7	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67174	\$208,180.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67201	\$208,180.00
8	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67175	\$802,988.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67205	\$802,988.00
9	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67176	\$684,508.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67204	\$684,508.00
10	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67177	\$901,898.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67202	\$901,898.00

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
11	BURKE, KENNETH C. ZOAR, DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009		24953	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
12	BURKE, KENNETH C. ZOAR, DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009		24954	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
13	BURKE, KENNETH C. ZOAR, DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009		24955	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
14	BURKE, KENNETH C. ZOAR, DEVENISH RD ASCOT BERKSHIRE, 5L5 9OP UNITED KINGDOM	09/21/2009		24956	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
15	CARRERA ZAYAS, JULIO & SAUCA IBANEZ, CARMEN C/GERARDO CORDON 51. PISO 10 E MADRID, 28017 SPAIN	11/02/2009	08-13555 (JMP)	61047	\$169,812.00	ZAYAS, JULIO CARRERA & IBANEZ, CARMEN SAUCA C/ GERARDO CORDON 51. PISO 10 E MADRID, 28017 SPAIN	10/30/2009	08-13555 (JMP)	59049	\$169,812.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
16	CARUALHO TALHADAS, ANIBAL AVENIDA ARRIAGA-73- R/CHAO EDIFICIO MARINA CLUB FUNCHAL, 4000-060 PORTUGAL	10/27/2009	08-13555 (JMP)	49836	\$283,756.55	CARVALHO TALHADAS, ANIBAL AVENIDA ARRIAGA 73, ED MARINA CLUB R/C LOYAL 1 FUNCHAL, 9000-060 PORTUGAL	10/21/2009	08-13555 (JMP)	43156	\$283,756.55
17	CARUALHO TALHADAS, ANIBAL AVENIDA ARRIAGA-73- R/CHAO EDIFICIO MARINA CLUB FUNCHAL, 4000-060 PORTUGAL	10/27/2009	08-13555 (JMP)	49858	\$283,756.55	CARVALHO TALHADAS, ANIBAL AVENIDA ARRIAGA 73, ED MARINA CLUB R/C LOYAL 1 FUNCHAL, 9000-060 PORTUGAL	10/21/2009	08-13555 (JMP)	43156	\$283,756.55
18	CUMNOR CONSTRUCTION LTD PENSION PLAN REF INDEPENDENT TTEE CO LTD 35 FITZWILLIAM ST UPPER DUBLIN, 2 IRELAND	10/26/2009	08-13555 (JMP)	45851	\$447,000.00	CUMNOR CONTRUCTION LTD PENSION PLAN REF INDEPENEDNT TTEE CO LTD 35 FITZWILLIAM ST UPPER DUBLIN 2 DUBLIN 2, IRELAND	10/21/2009	08-13555 (JMP)	43188	\$447,000.00
19	DANIEL, CYNTHIA ZAMORA 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009		32791	\$348,018.17	ZAMORA, CYNTHIA C. 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009	08-13555 (JMP)	32793	\$348,018.17

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
20	DANIEL, CYNTHIA ZAMORA 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009	08-13555 (JMP)	32792	\$348,018.17	ZAMORA, CYNTHIA C. 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009	08-13555 (JMP)	32793	\$348,018.17
21	DE CLERCQ ZUBLI, P.J. & RAMJOIE, E. HOGE HAAR 53 SCHILDE, B-2970 BELGIUM	11/02/2009	08-13555 (JMP)	61237	\$70,905.00	DE CLERCQ ZUBLI, P.J. & E. RAMJOIE HOGE HAAR 53 SCHILDE, 2970 BELGIUM	10/27/2009	08-13555 (JMP)	48686	\$70,905.00
22	DELVAI, KAREN POSTSTRASSE 22 HE FRANKFURT, 60329 GERMANY	08/13/2009		8121	Undetermined	DELVAI, KAREN POSTSTRASSE 22 HE FRANKFURT, 60329 GERMANY	08/13/2009	08-13555 (JMP)	8119	\$29,847.00
23	DOSSIS, S.L. AVDA. DIAGONAL, 601, 5-A BARCELONA, 08028 SPAIN	10/29/2009	08-13555 (JMP)	54835	\$42,453.00	DOSSIS, S.L. AVDA. DIAGONAL, 601, 5-A BARCELONA, 08028 SPAIN	10/23/2009	08-13555 (JMP)	44877	\$42,453.00
24	DUXERALM SEIBAHNEN GMBH OBERKRIMML 7 KRIMML, 5743 AUSTRIA	11/05/2009	08-13555 (JMP)	64767	\$43,191.00	DUXERALM SEILBAHNEN GMBH OBERKRIMML 7 KRIMML, 5743 AUSTRIA	11/03/2009	08-13555 (JMP)	64218	\$43,191.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
25	E.A. JONHER B.V. FREDERIH HENDRIDSTRAAT 2C VEEN, 4264 SR NETHERLANDS	10/22/2009	08-13555 (JMP)	44057	\$21,226.50	JONKER, E.A. FREDERIK HENDRIKSTRAAT 2 C 4264 SR VEEN, NETHERLANDS	10/16/2009	08-13555 (JMP)	40827	\$21,226.50
26	EINSIDLER, LEE SIDNEY FRANK IMPORTING CO., INC. 20 CEDAR STREET NEW ROCHELLE, NY 10801	09/16/2009	08-13555 (JMP)	15502	Undetermined	EINSIDLER, LEE SIDNEY FRANK IMPORTING CO., INC. 20 CEDAR STREET NEW ROCHELLE, NY 10801	09/16/2009	08-13555 (JMP)	15501	Undetermined
27	EUROSAIL UK 2007 5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	10/12/2009	08-13888 (JMP)	37332	\$227,329,411.30	EUROSAIL-UK 2007-5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET LONDON, EC2M 7JH UNITED KINGDOM	10/16/2009	08-13888 (JMP)	40682	\$227,329,411.39

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
28	EUROSAIL UK 2007 5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	10/12/2009	08-13555 (JMP)	37337	\$227,329,411.30	EUROSAIL-UK 2007-5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET LONDON, EC2M 7JH UNITED KINGDOM	10/16/2009	08-13555 (JMP)	40683	\$227,329,411.39
29	FASTRE, FRANCOISE 'T HELLEKE 1 KORTRIJK, 8500 BELGIUM	11/09/2009	08-13555 (JMP)	65171	Undetermined	FASTRE, FRANCOISE 'T HELLEKE 1 KORTRIJK, 8500 BELGIUM	10/28/2009	08-13555 (JMP)	51715	Undetermined
30	FERNANDEZ ALONSO, MARISOL VIRGILIO FERNANDEZ DEL REAL C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51792	\$31,219.23	FERNANDEZ ALONSO, MARISOL VIRGILIO FERNANDEZ DEL REAL C/ PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48851	\$31,219.23

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
31	FERNANDEZ DEL REAL, VIRGILIO MA. DEL CARMEN FERNANDEZ ALONSO C/ PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51791	\$337,465.10	FERNANDEZ DEL REAL, VIRGILIO MA. DEL CARMEN FERNANDEZ ALONSO C/ PALOMAS NUM 12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48849	\$337,465.10
32	FERNANDEZ DEL REAL, VIRGILIO & ESTELA CORDERO CABRERA C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51790	\$110,010.64	FERNANDEZ DEL REAL, VIRGILIO ESTELA CORDERO CABRERA C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48850	\$110,010.64
33	GARTNER, MECHTHILD MARDERWEG 55 DORSTEN, 46282 GERMANY	10/30/2009	08-13555 (JMP)	57122	\$42,708.00	GAERTNER, MECHTHILD MARDERWEG 55 DORSTEN, 46282 GERMANY	10/26/2009	08-13555 (JMP)	46664	\$42,708.00
34	GOLDFARB, DAVID 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	09/15/2009	08-13555 (JMP)	13062	Undetermined	GOLDFARB, DAVID 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	09/15/2009	08-13555 (JMP)	12843	Undetermined

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
35	GOLDMAN ASSOCIATES 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26274	Undetermined	GOLDMAN ASSOCIATES 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26273	Undetermined
36	GOLDMAN, MICHAEL 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26270	Undetermined	GOLDMAN, MICHAEL 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26269	Undetermined
37	GOLDSCHIEIN, STEVEN 2075 BLANCHE LANE MERRICK, NY 11566-5504	09/18/2009	08-13555 (JMP)	16238	Undetermined	GOLDSCHIEIN, STEVEN 2075 BLANCHE LANE MERRICK, NY 11566-5504	09/18/2009	08-13555 (JMP)	16237	Undetermined
38	GRIEB, EDWARD 8 BRIARBERRY COURT LAKE GROVE, NY 11755	09/15/2009	08-13555 (JMP)	12847	Undetermined	GRIEB, EDWARD 8 BRIARBERRY COURT LAKE GROVE, NY 11755	09/15/2009	08-13555 (JMP)	12666	Undetermined
39	HARBER, LANA 33 RIVERSIDE DRIVE APT 12F NEW YORK, NY 10023	09/15/2009	08-13555 (JMP)	12671	Undetermined	HARBER, LANA 33 RIVERSIDE DRIVE APT 12F NEW YORK, NY 10023	09/15/2009	08-13555 (JMP)	12856	Undetermined
40	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	32781	Undetermined	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	32780	Undetermined

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
41	HUEN PO WAH AND LAI CHUN YING WINNIE FLAT E, 24/F, BLOCK 12 SCENEWAY GARDEN LAM TIN, KLN, HONG KONG	11/02/2009	08-13555 (JMP)	60909	\$21,821.73*	HUEN PO WAH & LAI CHUN YING WINNIE FLAT E, 24/F, BLOCK 12, SCENEWAY GARDEN LAM TIN KOWLOON, HONG KONG	10/30/2009	08-13555 (JMP)	57191	\$21,821.73*
42	KASSON, AMY 2 STRAWBERRY LANE WARREN, NJ 07059	09/21/2009	08-13555 (JMP)	22697	Undetermined	KASSON, AMY 2 STRAWBERRY LANE WARREN, NJ 07059	09/21/2009	08-13555 (JMP)	22698	Undetermined
43	KOLKMEIER, BERND ESCHENWEG 2A HAMBUHREN, D-29313 GERMANY	11/03/2009	08-13555 (JMP)	64123	\$35,437.50	KOLKMEIER, BERND ESCHENWEG 2 A HAMBUHREN, D-29313 GERMANY	10/22/2009	08-13555 (JMP)	44053	\$35,437.50
44	LAI KING CHUEN FLAT A 9/F BLOCK 1 PROVIDENT CENTRE NORTH POINT, HONG KONG	10/28/2009	08-13555 (JMP)	50483	\$100,000.00*	LAI KING CHUEN FLAT A, 9/F, BLOCK 1, PROVIDENT CENTRE NORTH POINT, HONG KONG	10/28/2009	08-13555 (JMP)	51807	\$100,000.00*
45	LEGA RAMOS, LUIS FERNANDO CALLE JULIO CARO BAROJA 42 MADRID, 28050 SPAIN	11/02/2009	08-13555 (JMP)	64027	\$84,906.00*	LEGA RAMOS, LUIS FERNANDO CL JULIO CARO BAROJA 42 MADRID, 28055 SPAIN	11/02/2009	08-13555 (JMP)	63713	\$84,906.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
46	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: PUERTO SWAP FCCC CORP. 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019	09/21/2009	08-13888 (JMP)	24915	\$232,719.64	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: PUERTO SWAP FCCC CORP. 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019	09/21/2009	08-13888 (JMP)	24917	\$232,719.64
47	EID, NADA, LOUIS MACARON NEE LOUIS EID, HODA, LOUIS LOUIS EID, ROSE MAY, LOUIS BNP PARIBAS WEALTH MANAGEMENT 10, BVD MALESHERBES PARIS, 75008 FRANCE	11/02/2009	08-13555 (JMP)	61116	\$290,507.00	EID, NADA, LOUIS MACARON NEE LOUIS EID, HODA, LOUIS LOUIS EID, ROSE MAY, LOUIS BNP PARIBAS WEALTH MANAGEMENT ATTN: DAVID HOWARD 10, BVD MALESHERBES PARIS, 75008 FRANCE	10/28/2009	08-13555 (JMP)	50551	\$290,507.00
48	MARGREITER, HVLD DANIEL-SWAROVSKI STRASSE 48 ABSAM, A-6067 AUSTRIA	11/04/2009	08-13555 (JMP)	64606	\$530,739.78	MARGREITER, HULDA DANIEL-SWARVSKI STRASSE 48 ABSAM, A-6067 AUSTRIA	10/21/2009	08-13555 (JMP)	42955	\$530,739.78

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
49	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: TLP TRADING LLC ATTN: JEFFREY BENESH AND RON TOROK BANK OF AMERICA TOWER - 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	09/22/2009	08-13888 (JMP)	30805	\$4,039,784.00	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: TLP TRADING LLC ATTN: JEFFREY BENESH AND RON TOROK BANK OF AMERICA TOWER - 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	09/21/2009	08-13888 (JMP)	20171	\$4,039,784.00*
50	META, ANDRES P. & COYAN, NICOLAS C/O GABRIEL G. MATARASSON MARVAL, O'FARRELL & MAIRAL AV. LEANDRO N. ALEM 928 FLOOR 7 BUENOS AIRES, C1001AAR ARGENTINA	09/18/2009	08-13901 (JMP)	18546	Undetermined	META, ANDRES P; COYAN, NICOLAS C/O GABRIEL G MATARASSO MARVAL, O'FARRELL & MAIRAL AV LEANDRO N ALEM 928 FLOOR 7 (C1001AAR) BUENOS AIRES, ARGENTINA	09/18/2009	08-13901 (JMP)	16000	Undetermined
51	MOLLER, MARTIN WEIMARSTRASSE 15 DREIEICH, 63303 GERMANY	09/24/2009		34744	\$45,790.00	MOLLER, MARTIN WEIMARSTRASSE 15 DREIEICH, 63303 GERMANY	02/06/2009	08-13555 (JMP)	2629	\$45,790.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
52	NICAISE, MARC & FANNY MEERTS RUE SAINT-VINCENT, 33 NAAST, 7062 BELGIUM	11/13/2009	08-13555 (JMP)	65523	\$17,658.00*	NICAISE, MARC & MEERTS, FANNY RUE SAINT-VINCENT, 33 NAAST, 7062 BELGIUM	10/27/2009	08-13555 (JMP)	64065	\$17,658.00
53	NIEMAN, ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016	08/28/2009		9588	\$69,423.40*	NIEMAN, ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016-2188	08/28/2009		9589	\$69,423.40*
54	NORDNET BANK AB BOX 14077 BROMMA, SE 16714 SWEDEN	10/12/2010	08-13555 (JMP)	67128	\$29,895.37	NORDNET BANK AB BOX 14077 BROMMA, SE 16714 SWEDEN	12/23/2010	08-13555 (JMP)	67276	\$29,895.37
55	O'DUFFY, GABRIEL 198 LOWER KILMACUD ROAD GOATSTOWN DUBLIN, 14 IRELAND	10/28/2009	08-13555 (JMP)	64066	\$375,225.00	O'DUFFY, GABRIEL 198 LOWER KILMACUD ROAD GOATSTOWN DUBLIN, 14 IRELAND	10/28/2009	08-13555 (JMP)	50250	\$375,225.00
56	PIA STRADA, MARIA VIA ANGELO VIGANO 4 CARATE BRIANZA (MI), 20048 ITALY	02/18/2009	08-13555 (JMP)	2885	\$72,610.00	STRADA, MARIA PIA VIA ANGELO VIGANO 4 CARATE BRIANZA (MI), MI 20048 ITALY	02/17/2009	08-13555 (JMP)	2868	\$72,610.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
57	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13888 (JMP)	12797	\$202,364.25*	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13888 (JMP)	12792	\$202,364.25*
58	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13555 (JMP)	12798	\$202,321.19*	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13555 (JMP)	12791	\$202,321.19*
59	RUSSO, THOMAS PATTON BOGGS LLP 1185 AVENUE OF THE AMERICAS 31ST FLOOR NEW YORK, NY 10036	09/15/2009	08-13555 (JMP)	12852	Undetermined	RUSSO, THOMAS PATTON BOGGS LLP 1185 AVENUE OF THE AMERICAS 31ST FLOOR NEW YORK, NY 10036	09/15/2009	08-13555 (JMP)	13060	Undetermined
60	SALVATORE, JULIANNE 309 101ST STREET BROOKLYN, NY 11209	09/08/2009	08-13555 (JMP)	10631	\$160,850.00	SALVATORE, JULIANNE 309 101ST STREET BROOKLYN, NY 11209	09/08/2009	08-13555 (JMP)	10632	\$160,850.00
61	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	11/04/2009	08-13555 (JMP)	64624	\$23,752.35	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	11/03/2009	08-13555 (JMP)	64488	\$23,752.35

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
62	SCHMID, HANSJOUG DINGLINGERSTR 5 BIBERACH, 88400 GERMANY	10/30/2009	08-13555 (JMP)	57077	\$44,080.50	SCHMID, HANSJOUG SIMGLINGERSTR. 5 BIBERACH, 88400 GERMANY	09/17/2009	08-13555 (JMP)	15200	\$44,080.50
63	SCHMITZ, HERMANN GARTENSTR. 36 MOERS, 47441 GERMANY	08/31/2009		9957	Undetermined	SCHMITZ, HERMANN GARTENSTR. 36 MOERS, 47441 GERMANY	01/09/2009	08-13555 (JMP)	1641	\$55,627.00
64	SCOTT, IAN C. 24 ORMOND AVENUE MDDSX HAMPTON, TW122RU UNITED KINGDOM	09/21/2009		25770	Undetermined	SCOTT, IAN C. 24 ORMOND AVENUE HAMPTON, MDDSX, TW122RU UNITED KINGDOM	09/21/2009		25769	Undetermined
65	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24912	Undetermined	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24911	Undetermined
66	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24913	Undetermined	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24914	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
67	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, GT LON, E1 3HY UNITED KINGDOM	09/18/2009		18746	\$44,543.18	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, EJ 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18748	\$44,543.18
68	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, E1 3HY UNITED KINGDOM	09/18/2009		18747	\$44,543.18	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, EJ 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18748	\$44,543.18
69	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, E1 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18749	\$44,543.18	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, EJ 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18748	\$44,543.18
70	SMITH, KRISTINE 371 HIGH MEADOW COURT WYCKOFF, NJ 07481	09/15/2009	08-13555 (JMP)	12676	Undetermined	SMITH, KRISTINE 371 HIGH MEADOW COURT WYCKOFF, NJ 07481	09/15/2009	08-13555 (JMP)	12842	Undetermined
71	STATE OF CALIFORNIA FRANCHISE TAX BOARD SPECIAL PROCEDURES SECTION PO BOX 2952 SACRAMENTO, CA 95812- 2952	03/16/2009	08-13900 (JMP)	4099	\$2,439.46	FRANCHISE TAX BOARD, STATE OF CALIFORNIA, SPECIAL PROCEDURES SECTION P.O. BOX 2952 SACRAMENTO, CA 95812- 2952	03/13/2009	08-13900 (JMP)	3332	\$2,439.46

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
72	SWAN KHING GO C/O MEANDER 30 AMSTELVEEN, 1181 WN NETHERLANDS	10/28/2009	08-13555 (JMP)	54525	\$28,302.00	KHING GO, SWAN C/O MEANDER 30 AMSTELVEEN, 1181 WN NETHERLANDS	10/28/2009	08-13555 (JMP)	54112	\$28,302.00
73	TAIPEI FUBON COMMERICAL BANK CO., LTD. ATTN: ALEX FU & MORRIS HUANG 5F, NO. 169 JEN-AI ROAD, SECTION 4 TAIPEI, TAIWAN, PROVINCE OF CHINA	10/29/2009	08-13555 (JMP)	55281	\$26,949,173.00	TAIPEI FUBON COMMERCIAL BANK CO., LTD. ATTN: ALEX FU & MORRIS HUANG 5F, NO. 169 JEN-AI ROAD, SECTION 4 TAIPEI, TAIWAN, PROVINCE OF CHINA	10/30/2009	08-13555 (JMP)	59169	\$21,894,104.00
						TRANSFERRED TO: GOLDMAN, SACHS & CO. TRANSFEROR: TAIPEI FUBON COMMERCIAL BANK CO., LTD. ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302				\$5,055,069.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
74	TARSITANO, MARIA CONCETTA VIA MAGNA GRECIA, NO. 8 FAGNANO CASTELLO, 87013 ITALY	07/10/2009	08-13555 (JMP)	5249	Undetermined	TARSITANO, MS. MARIA CONCETTA VIA MAGNA GRECIA NO. 8 FAGNANO C. (CONSENZA) ITALY	07/07/2009	08-13555 (JMP)	5170	\$8,280.00
75	TIRRE, RYAN C 35 ST. NICHOLAS TERRACE, # 37 NEW YORK, NY 10027	09/14/2009		12124	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
76	TIRRE, RYAN C 35 ST NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	12125	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
77	TIRRE, RYAN C 35 ST NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	12126	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
78	TIRRE, RYAN C 35 SAINT NICHOLAS TER APT 37 NEW YORK, NY 100272842	09/14/2009		12127	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS				
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
79 TIRRE, RYAN C 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	12128	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
80 TONUCCI, PAOLO 16 ST MARKS CRESCENT LONDON, NW1 7TS UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12848	Undetermined	TONUCCI, PAOLO 16 ST MARKS CRESCENT LONDON, NW1 7TS UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12667	Undetermined
81 TOTENS SPAREBANK POSTBOKS 34 LENA, 2851 NORWAY	12/07/2010		67246	\$3,128,429.00	TOTENS SPAREBANK POSTBOKS 34 LENA, 2851 NORWAY	12/07/2010		67247	\$3,128,429.00
82 TROUT, ROGER C/O KENNETH J. BUECHLER, ESQ. SENDER & WASSERMAN, P.C. 1660 LINCOLN STREET, SUITE 2200 DENVER, CO 80264	09/21/2009	09-10560 (JMP)	24136	\$1,336,938.30	TROUT, ROGER C/O SENDER & WASSERMAN, P. C. ATTN: KENNETH J. BUECHLER, ESQ. 1660 LINCOLN STREET, SUITE 2200 DENVER, CO 80264	09/21/2009	09-10560 (JMP)	25708	\$1,336,938.30*
83 UVINO, WENDY M. 50 EAST 89TH STREET APT 22F NEW YORK, NY 10128	09/15/2009	08-13555 (JMP)	12672	Undetermined	UVINO, WENDY M. 50 E 89 ST APT 22F NEW YORK, NY 10128	09/15/2009	08-13555 (JMP)	12853	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
84	VAN DER MEULEN, W.M. AND N. VAN DER MUELEN-BREEDENBACH BOSKLOANE 4 9255 JH TYTSJERK, NETHERLANDS	10/26/2009	08-13555 (JMP)	47663	\$36,326.35	VAN DER MEULEN, W.M. AND N. VAN DER MUELEN- BREEDENBACH BOSKLOANE 4 9255 JH TYTSJERK, NETHERLANDS	10/26/2009	08-13555 (JMP)	47637	\$36,326.35
85	VANDERBEEK, JEFFREY C/O WASSERMAN, JURISTA & STOLZ 225 MILLBURN AVE., P.O. BOX 1029 MILLBURN, NJ 07041	09/18/2009	08-13555 (JMP)	19714	\$61,133,734.00	VANDERBEEK, JEFFREY C/O WASSERMAN, JURISTA & STOLZ 225 MILLBURN AVE., P.O. BOX 1029 MILLBURN, NJ 07041	09/18/2009	08-13555 (JMP)	16478	\$61,133,734.00
86	VINK, S.M.C. WAGENAARSTRAAT 19 NAALDWIJK, 2671 TT NETHERLANDS	11/02/2009	08-13555 (JMP)	61967	\$2,840.20	VINK, S.M.C. WAGENAARSTRAAT 19 2671 TT NAALDWIJK, NETHERLANDS	11/02/2009	08-13555 (JMP)	61511	\$2,840.20
87	VON CZETTRITZ, CAROLINE FREIFRAU BERNHARD-BORST- STRASSE 5 MUNICH, 80637 GERMANY	11/02/2009	08-13555 (JMP)	62932	\$44,010.00	VON CZETTRITZ, CAROLINE FREIFRAU BERNHARD-BORST- STRASSE 5 MUNICH, 80637 GERMANY	10/26/2009	08-13555 (JMP)	46526	\$44,010.00
88	VON EBEN-WORLEE, DRS. ALBRECHT AND HANNELORE FOHRENBERG 6 SEEVETAL, 21218 GERMANY	09/30/2009	08-13555 (JMP)	35613	\$284,020.00	VON EBEN-WORLEE, ALBRECHT DR., AND HANNE- LORE FOHRENBERG 6 YEEVEFUL, 21218	09/25/2009	08-13555 (JMP)	34978	\$284,020.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
89	WALLACE FOUNDATION, THE 5 PENN PLAZA 7TH FLOOR NEW YORK, NY 10001	09/18/2009	08-13555 (JMP)	16930	\$480,000.00	WALLACE FOUNDATION, THE 5 PENN PLAZA 7TH FLOOR NEW YORK, NY 10001	09/18/2009	08-13555 (JMP)	16899	\$480,000.00
90	WALLACE, WILLIAM A. 95 MYSTIC DRIVE OSSINING, NY 10562	09/16/2009	08-13555 (JMP)	13736	\$123,329.70	WALLACE, WILLIAM A. 95 MYSTIC DRIVE OSSINING, NY 10562	09/16/2009	08-13555 (JMP)	13737	\$123,329.70
91	WEINSTEIN, STEPHEN 3401 OAK CANYON DR. BIRMINGHAM, AL 35243	08/17/2009	09-10560 (JMP)	8592	\$10,000.00	WEINSTEIN, STEVE 3401 OAK CANYON DR. BIRMINGHAM, AL 35243	08/17/2009	09-10560 (JMP)	8535	\$10,000.00
92	ZUSY, MARK 17 GRACEWOOD DRIVE MANHASSET, NY 11030	09/15/2009	08-13555 (JMP)	12846	Undetermined	ZUSY, MARK 17 GRACEWOOD DRIVE MANHASSET, NY 11030	09/15/2009	08-13555 (JMP)	13063	\$0.00
TOTAL					\$588,944,728.64					

Exhibit 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 2 - DUPLICATIVE CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	CADET, PIERRE ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33340	\$504.00	CADET, PIERRE ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19099	\$504.00
2	CHECO, MANUEL NYPD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33406	\$1,188.00	CHECO, MANUEL ATTN: NADINE POPE NYPD PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19015	\$1,188.00
3	CIGANEK, THOMAS PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33407	\$1,188.00	CIGANEK, THOMAS ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19014	\$1,188.00
4	D'AMBROSI, CARLO PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33409	\$396.00	D'AMBROSI, CARLO ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET NEW YORK, NY 10007	09/18/2009		19012	\$396.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 2 - DUPLICATIVE CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	GRAY, GLENN N. PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33386	\$396.00	GRAY, GLENN N ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19039	\$396.00
6	JAMES, NOEL PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33385	\$396.00	JAMES, NOEL ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19033	\$396.00
7	PESANTES, SERGIO ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19063	\$792.00	PESANTES, SERGIO PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBER STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33347	\$792.00
8	PIERRE, HEURTELOU NYPD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FL NEW YORK, NY 10007	09/18/2009		33350	\$792.00	PIERRE, HEURTELOU ATTN: NADINE POPE NYPD PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19060	\$792.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 2 - DUPLICATIVE CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
9	PLATZ, JAMES ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19059	\$396.00	PLATZ, JAMES PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS ST 3RD FL NEW YORK, NY 10007	09/18/2009		33351	\$396.00
10	PRYOR, JEFFREY M. ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19058	\$396.00	PRYOR, JEFFREY M PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33352	\$396.00
11	RABASSA, AUGUSTIN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19057	\$396.00	RABASSA, AUGUSTIN PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33353	\$396.00
12	RICCIUTO, GERARD ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19056	\$396.00	RICCIUTO, GERARD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33354	\$396.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 2 - DUPLICATIVE CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
13	RIVERA, HECTOR J. PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33355	\$1,188.00	RIVERA, HECTOR J. ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19055	\$1,188.00
14	SARDIS, JEFFREY 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		27409	\$1,200,000.00*	SARDIS, JEFFREY & LAUREN SARDIS 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		26347	\$1,200,000.00*
15	SMYTH, EDWARD P. PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33327	\$396.00	SMYTH, EDWARD P. ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19112	\$396.00
16	SULLIVAN, CHRISTIAN PAID DETIAL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33329	\$396.00	SULLIVAN, CHRISTIAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET-3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19110	\$396.00
17	TAVERAS, ROBIN NYPD PAID DETAILUNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33330	\$396.00	TAVERAS, ROBIN ATTN: NADINE POPE NYPD PAID DETAILUNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19109	\$396.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 2 - DUPLICATIVE CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
18	TEJERA, JUAN PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33331	\$396.00	TEJERA, JUAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19108	\$396.00
19	VALENTINE, CHRISTOPHER ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33332	\$396.00	VALENTINE, CHRISTOPHER ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19107	\$396.00
20	VAZQUEZ JR., JUAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33334	\$396.00	VAZQUEZ JR., JUAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19105	\$396.00
21	VAZQUEZ, ELVIS NYPD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33333	\$396.00	VAZQUEZ, ELVIS ATTN: NADINE POPE NYPD PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19106	\$396.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 2 - DUPLICATIVE CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
22	VUCKOVIC, JOSIP ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33335	\$396.00	VUCKOVIC, JOSIP ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19104	\$396.00
23	WEISS, ROGER J AND SUZANNE, AS CO- EXECUTORS OF THE ESTATE OF STEPHEN H WEISS ROGER J WEISS 181 HIGHLAND RD RYE, NY 10580	10/01/2009		35917	\$400,000.00*	WEISS, ROGER J AND SUZANNE, AS CO- EXECUTORS OF THE ESTATE OF STEPHEN H WEISS ROGER J WEISS 181 HIGHLAND RD RYE, NY 10580	10/01/2009		35916	\$400,000.00*
TOTAL					\$1,611,592.00					

* - Indicates claim contains unliquidated and/or undetermined amounts

Exhibit 3

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT 3 - DUPLICATIVE CLAIMS - ADJOURNED OBJECTIONS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	EAST BAY MUNICIPAL UTILITY DISTRICT ATTN: GARY BREAUX, DIRECTOR OF FINANCE 375 ELEVENTH STREET, MS 801 OAKLAND, CA 94607	09/22/2009	08-13888 (JMP)	32176	\$144,705.25	EAST BAY MUNICIPAL UTILITY DISTRICT ATTN: GARY BREAUX, DIRECTOR OF FINANCE 375 ELEVENTH STREET, MS 801 OAKLAND, CA 94607	09/22/2009	08-13555 (JMP)	26497	\$144,705.25
2	ONG STEPHEN CHUA & ONG ELIZABETH YUTAN 4TH FLOOR FLAT A, GREENFIELD MANSION #8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/23/2009	08-13555 (JMP)	45210	Undetermined	ONG, STEPHEN CHUA & ELIZABETH YUTAN 4TH FLOOR FLAT A GREENFIELD MANSION # 8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/20/2009	08-13555 (JMP)	42686	Undetermined
3	ONG STEPHEN CHUA & ONG ELIZABETH YUTAN 4TH FLOOR FLAT A, GREENFIELD MANSION #8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/23/2009	08-13555 (JMP)	45211	Undetermined	ONG STEPHEN CHUA & ELIZABETH YUTAN 4TH FLOOR FLAT A GREENFIELD MANSION # 8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/20/2009	08-13555 (JMP)	42688	Undetermined
TOTAL					\$144,705.25					